

§ 26.317

such bottle is not and approved container for distilled spirits for consumption in the United States.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1374, as amended (26 U.S.C. 5301))

[T.D. ATF-114, 47 FR 43950, Oct. 5, 1982]

§ 26.317 Bottles to be used for display purposes.

Empty liquor bottles may be brought into the United States and may be furnished to liquor dealers for display purposes, provided each bottle is marked to show that it is to be used for such purpose. Any paper strip used to seal the bottle shall be of solid color and without design or printing, except that a border or a design, formed entirely of the legend "not genuine—for display purposes only" is permissible. Records shall be kept of the receipt and disposition of such bottles, showing the names and addresses of consignees, dates of shipment, and size, quantity, and description of bottles.

§ 26.318 Liquor bottles denied entry.

Filled liquor bottles not conforming to the provisions of this subpart shall be denied entry into the United States: *Provided*, That, upon letterhead application, in triplicate, the appropriate ATF officer may, in nonrecurring cases, authorize the release from customs custody of distilled spirits in bottles, except those coming under the provisions of § 26.316, which, through unintentional error, do not conform to the provisions of this subpart, if such officer finds that such release will not afford jeopardy to the revenue.

[T.D. ATF-451, 66 FR 21670, May 1, 2001. Re-designated and amended by T.D. ATF-459, 66 FR 38550, 38552, July 25, 2001]

§ 26.319 Used liquor bottles.

The appropriate ATF officer may pursuant to letterhead application filed in triplicate, authorize an importer to receive liquor bottles assembled for him as provided in § 194.263 of this chapter. Used liquor bottles so received may be stored at any suitable location pending return to Puerto Rico or the Virgin Islands. Records shall be

27 CFR Ch. I (4-1-04 Edition)

kept of the receipt and disposition of such bottles.

[T.D. 6954, 33 FR 6818, May 4, 1968, as amended by T.D. 7006, 34 FR 2250, Feb. 15, 1969. Re-designated at 40 FR 16835, Apr. 15, 1975]

Subpart Q—Miscellaneous Provisions

§ 26.331 Alternate methods or procedures.

(a) *Application*. A person bringing liquors into the United States from Puerto Rico or the Virgin Islands who desires to use an alternate method or procedure in lieu of a method or procedure prescribed by this part shall file application, in triplicate, with the appropriate ATF officer.. If such person has several places of business at which he desires to use such alternate method or procedure, a separate application shall be submitted for each. Each application shall:

(1) Specify the name, address, and permit number of the person to which it relates;

(2) State the purpose for which filed; and

(3) Specifically describe the alternate method or procedure and set forth the reasons therefor.

No alternate method or procedure relating to the assessment, payment, or collection of tax shall be authorized under this paragraph.

(b) *Approval*. When an application for use of an alternate method or procedure is received, the appropriate ATF officer shall determine whether the approval thereof would unduly hinder the effective administration of this part or would result in jeopardy to the revenue. The appropriate ATF officer, may approve the alternate method or procedure if he finds that:

(1) Good cause has been shown for the use of the alternate method or procedure;

(2) The alternate method or procedure is within the purpose of, and consistent with the effect intended by, the specifically prescribed method or procedure, and affords equivalent security to the revenue; and

(3) The alternate method or procedure will not be contrary to any provision of law, and will not result in any

increase in cost to the Government or hinder the effective administration of this part.

No alternate method or procedure shall be used until approval has been received from the appropriate ATF officer. Authorization for the alternate method or procedure may be withdrawn whenever in the judgment of the appropriate ATF officer, the revenue is jeopardized or the effective administration of this part is hindered by the continuation of such authorization.

(Approved by the Office of Management and Budget under control number 1512-0352)

[T.D. ATF-2, 37 FR 22739, Oct. 21, 1972. Redesignated at 40 FR 16835, Apr. 15, 1975, and amended by T.D. ATF-172, 49 FR 14943, Apr. 16, 1984]

PART 27—IMPORTATION OF DISTILLED SPIRITS, WINES, AND BEER

Subpart A—Scope of Regulations

Sec.

- 27.1 Imported distilled spirits, wines, and beer.
- 27.2 Forms prescribed.
- 27.3 Delegations of the Director.

Subpart B—Definitions

- 27.11 Meaning of terms.

Subpart C—Special (Occupational) Taxes

- 27.30 Special (occupational) tax.
- 27.31 Warehouse receipts covering distilled spirits.

Subpart D—Tax on Imported Distilled Spirits, Wines, and Beer

DISTILLED SPIRITS

- 27.40 Distilled spirits.
- 27.41 Computation of effective tax rate.

WINES

- 27.42 Wines.
- 27.42a Still wines containing carbon dioxide.

LIQUEURS, CORDIALS, AND OTHER COMPOUNDS AND PREPARATIONS

- 27.43 Liqueurs, cordials, and similar compounds.
- 27.44 Other compounds and preparations.

BEER

- 27.45 Rate of tax.
- 27.46 Computation of tax.

COLLECTION OF INTERNAL REVENUE TAXES

- 27.48 Imported distilled spirits, wines, and beer.
- 27.48a Payment of tax by electronic fund transfer.

EXEMPTION OF CERTAIN SAMPLES FROM INTERNAL REVENUE TAXES

- 27.49 Commercial samples of alcoholic beverages.

Subpart E—General Requirements

PERMIT FOR IMPORTATION OF DISTILLED SPIRITS, WINES AND BEER

- 27.55 Federal Alcohol Administration Act permit.

PACKAGING AND MARKING OF DISTILLED SPIRITS

- 27.56 Distilled spirits containers of a capacity of not more than 1 gallon.
- 27.57 Containers in excess of 1 gallon.

LABELING OF DISTILLED SPIRITS

- 27.58 Containers of 1 gallon (3.785 liters) or less.

MARKING AND LABELING OF WINES AND BEER

- 27.59 Wines.
- 27.60 Beer.

CLOSURES FOR CONTAINERS OF DISTILLED SPIRITS

- 27.61 Containers of distilled spirits to bear closures.
- 27.62 Affixing closures.

EXEMPTIONS

- 27.74 Exemption from requirements pertaining to marks, bottles, and labels.
- 27.75 Samples of distilled spirits, wine, and beer for quality control purposes.

WINE AND FLAVORS CONTENT OF DISTILLED SPIRITS

- 27.76 Approval and certification of wine and flavors content.
- 27.77 Standard effective tax rate.

Subparts F–G [Reserved]

Subpart H—Importation of Distilled Spirits in Bulk

- 27.120 Persons authorized to receive distilled spirits imported in bulk.
- 27.121 Containers.

Subpart I—Importer's Records and Reports

- 27.130–27.132 [Reserved]

RECORD AND REPORT OF IMPORTED LIQUORS

- 27.133 General requirements.